ID: CCA\_2010031513122025 Number: **201016060** Release Date: 4/23/2010

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From:

Sent: Monday, March 15, 2010 1:12:22 PM

To: Cc:

**Subject:** RE: Not quite hallucinating, but ...

Ok, but the question is whether the flush language of section 6335(a) somehow does not apply to some category of exceptions (<u>e.g.</u>, intangible property). I don't see any exceptions, so I was surprised to learn that we do not provide notice in the case of intangibles, especially in the 9th Circuit.

. The written notice of seizure itself, if not waived voluntarily, must be given as soon as practicable <u>after</u> the seizure occurs.